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	Decree en Ministry for Machine Building Measures for Introducing Practical Accounting Principles in People-Owned Enterprises Under the Ministry	
	Ministerialblatt der Deutschen Demokratischen Republik, No 15, 10 May 52, pp 43-44, (German Legal gazettes)	
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### DIRECTIVE

OF THE MINISTRY FOR MACHINE BUILDING ON MEASURES

FOR THE INTRODUCTION OF THE PRINCIPLE OF BUSINESS

ACCOUNTING IN THE PEOPLE'S-OWNED ENTERPRISES UN
DER ITS SUPERVISION

### OF 17 APRIL 1952

From: Ministerialblatt der Deutschen Demokratischen Republik [Ministerial Gazette of the German Democratic Republic], No 15, 10 May 1952, Berlin. Pages 43-44.

Pursuant to Article 2, Paragraph 1 and Article 3, Paragraph 2 of the Decree of 20 March 1952 on Measures for the Introduction of the Principle of Business Accounting in Enterprises of the People's-Owned Sector of the Economy (<u>Legal Gazette</u>, page 225) and pursuant to Article 1 of the First Implementing Ordinance thereto of 7 April 1952 -- Determination of the Legal Succession to the Federation of People's-Owned Enterprises -- (<u>Legal Gazette</u>, page 287), the following is ordered:

### ARTICLE 1

All People's-Owned enterprises under the supervision of the Ministry for Machine Building which exist at the time of promulgation of this directive are enterprises within the meaning of Article 2, Paragraph 1 of the Decree of 20 March 1952 on Measures for the Introduction of the Principle of Business Accounting in Enterprises of the People's-Owned Sector of the Economy (Legal Gazette, page 225).

#### ARTICLE 2

- (1) Pursuant to Article 3, Paragraph 1 of the Decree of 20 March 1952 (<u>Legal Gazette</u>, page 225) the following Federation of People's-Owned Enterprises are dissolved:
- 1. In the Jurisdiction of the Main Administration for Heavy Machine Building:

the Federations of People's-Owned Enterprises

- (a) of Power Machine Building (ERM) with head-quarters in Halle (Saale),
- (b) for Machine Tools and Tools (WMW) with head-quarters at Chemnitz,
- (c) for Equipment for Mining and Heavy Industry (ABUS) with headquarters at Merseburg,
- (d) for Cast and Wrought Products (G US) with headquarters at Leipzig;
- 2. In the Jurisdiction of the Main Administration for General Machine Building.

the Federation of People's-Owned Enterprises

- (a) of the Hardware Industry (MEWA) with headquarters in Zwickau,
- (b) for Textile and Clothing Machines (TEXTIMA) with headquarters in Chemnitz.
- (c) for Agricultural, Construction and Woodworking Machines (LBH) with headquarters in Leipzig.

- (d) for Building of Frinting Plant and Paper Processing Machinery, Fire Extinguishers and Scales (Polygraph) with headquarters in Radebeul,
- (e) for Armatures and Sanitary Fixtures (SANAR) with headquarters in Halle (Saale),
- (f) for Machine Building for the Food, Liquor and Tobacco, Refrigeration and Chemical Industries (NAGEMA) with head-quarters in Dresden,
- (g) for Industrial Hardware (TEWA) with headquarters in Chemnitz including the Tool Division with headquarters in Gotha;

# 3. In the Jurisdiction of the Main Administration for the Electrical Industry:

the Federations of People's-Owned Enterprises

- (a) for madio and Telecommunications Equipment (RFT) with headquarters in Leipzig,
- (b) for Electrical Machine Building (VEM) with head-quarters in Berlin,
- (c) for Electrical Fixtures, Cables and Appliances (IKA) with headquarters in Leipzig;

## 4. In the Jurisdiction of the Main Administration for Precision Instruments and Optics:

the Federations of People's-Owned Enterprises

(a) of the Precision Instrument Industry (MECHANIK) with headquarters in Dresden,

(b) for Precision and Optical Instruments (OPTIK) with headquarters in Jena;

## 5. In the Jurisdiction of the Main Administration for Vehicle Building:

the Federation of People's-Owned Enterprises

- (a) for Vehicle Parts (IFA) with headquarters in Chemnitz,
- (b) for Locomotive and Kailway Car Building (LOWA) with the headquarters in Wildau Teltow Kreis;

### 6. In the Jurisdiction of the Main Administration for Shipbuilding:

the Federation of People's-Owned Enterprises

- (a) Federation of Feople's-Owned Shipyards (VVW) with headquarters in Rostock,
- (b) for Building and Repair of Seagoing Ships (HOCHSEESCHIFFRAU) with headquarters in Warnemunde.
- (2) The liquidation of the affairs of the Federations of People's-Owned Enterprises which have been dissolved will be conducted in compliance with the provisions of the Second Implementing Ordinance of 7 April 1952 -- Financial Provisions -- (Legal Gazette, page 288), and be completed on or before 30 April 1952.

### ARTICLE 3

(1) According to Article 3, Paragraph 2 of the Decree of 20 March 1952, the following Administrations of People's-Owned

Enterprises are established effective as of 10 April 1952: (Listomitted].

(2) The Administrations of People's-Owned Enterprises (VVB) indicated in Paragraph 1 are placed under the supervision of the competent Main Administrations of the Ministry for Machine Building and constitute subordinate administrations within the meaning of Article 3, Paragraph 5 of the Decree of 20 March 1952.

### ARTICLE 4

The plants assigned to the Administrations of People's-Owned Enterprises have been set forth in the list of plants assigned to the Ministry for Machine Building, arranged according to administrations. Copies of this list will be furnished to the chiefs of the Administrations of People's-Owned Enterprises.

### ARTICLE 5

- (1) The Administrations of Feople's-Owned Enterprises (VVB) are required to adopt the financial budget previously adopted by the Federations of People's-Owned Enterprises for their own (administrative) activities.
- (2) The expenses of the Administrations of People's-Owned Enterprises will be met by the overhead charges levied upon the plants assigned to them and included in the budgets of these plants for the plan-year 1952.

#### ARTICLE 6

The chiefs of the Administrations of People's-Owned

Enterprises are responsible for assuring that the names of the plants assigned to such administrations and of the persons entitled to represent such plants are entered, according to Article 15 of the Fourth Implementing Ordinance of 7 April 1952 -- Register of People's-Owned Enterprises -- (Legal Gazette, page 290), in the Register of People's-Owned Enterprises (Commercial Register -- Division C).

Ministry for Machine Building  $\begin{tabular}{ll} \bf Ziller \\ & \bf Minister \\ \end{tabular}$